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No. I - 3 - 10

Apt. 3, 468 Princess St.,
Kingston, Ontario.

November 27th, 1962.

Mr. Lancelot J. Smith,
Chairman: Royal Commission on Taxation,
c/o Gunn, Roberts & Company,
Toronto, Ont.

Dear Sir:

On the death of my husband in 1954, I was left with the entire care of a small (new) business building in the City of Kingston, wherein was established on the ground floor, a bowling alley consisting of 'TEN' bowling alley 'LANES'; and in 1955 I allowed the tenant to have a new lease for 10 years with an option to renew for another ten years.

In the year 1959 the Provincial Government resurrected an old antiquated Law covering bowling alley 'LANES' whereby the 'LANDLORD' of the building wherein such equipment was found laid, would be forthwith each year required to pay added taxation on their 'TENANTS' equipment of 'LANES' which they describe as "SECOND LAND ON LAND". Therefore, this letter is written with the sincere desire to ask the Royal Commission the simple forthright question: "How in the name of a just God is it Lawful to force a 'LANDLORD' to pay taxes on something he does not possess but is the 'equipment' solely of the existing 'TENANTS' business? On this 'loan item' I make an urgent appeal to the Royal Commission to rectify.

In the year 1956 my taxes were exactly $2661.37; now they are $4552.96. I will never rebel against forthright just taxation, but I will rebel when injustice raises it's ugly head. I am aware that there are many landlords in Ontario that come under the same category as myself, where they have "ALLEY LANES" (equipment of their tenant's business) laid in their buildings, so that my own letter is written on behalf of myself and also the welfare of my neighbour.

The writer is 70 years of age. On the death of my husband (because his estate was a few thousand dollars over $50,000.00) I paid, without a murmur, about $8000.00 succession duties. AND NOW, in the 'waning' years of my life-time, I am still being crucified by the above mentioned unreasonable and unjust taxation and merely existing on the revenue from my building my husband worked hard to establish, and it plainly appears that I am merely existing to be a careful 'bookkeeper' for the pleasure of seeing the Provincial and Federal Governments are well provided for, and I often sit and wonder why just good men, like unto my late husband, expend their energy and means in putting up good looking buildings that are a credit to the City in which they are built, when the principalities and Powers take care of themselves but fail to take the same extremely good care of their 'neighbours'.

I personally ask for 'justice' - nothing more and nothing less, and hereby hope for your careful consideration.

Yours truly,

Signature

(Mrs.) Mary J. Keele

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Apt. 3, 468 Princess St.,
Kingston, Ont.

May 2nd, 1963.

Mr. Kenneth Carter,
Chairman: The Ontario Committee on Taxation,
68 University Ave.,
Toronto 1, Ont.

Dear Mr. Carter:

I know you are a busy man, and that the Chairmanship of the Tax Commission Committee you have undertaken is a mighty responsible one. You have been called and chosen to the overwhelming task in hand, and I sincerely hope you have the God-given strength, mentally and physically, to do full justice to it, and also your Committee.

This is a follow up letter to my previous one of November 27th, 1962, wherein I explained my own particular 'Taxation Annoyance' since 1959, when the City of Kingston commenced to place a tax of $750.00 per year on me, on "10 bowling alley lanes" that are part of my tenants business equipment, that are laid in my building at 475-477 Princess Street.

You may well imagine the irony of the tax situation, when yesterday I received my tax bill for 1963, and found the taxes had again been raised by $377.77 bringing them to a total of $4930.73.

I am a widow of 71 years and thank God am able to type this letter because before marriage I was a stenographer, so will present here for you a brief statementt to show you 'three main items' to be deducted out of a yearly revenue of $16,200.00 before general maintenance of the building can be taken care of:

Yearly revenue		$16,200.00
Principal of mortgage held by a brother-in-law in Toronto; it calls for $555. per month, but he allows me now to pay just $300.00 per month.	$3,600.00	
Interest of mortgage which now stands at $56,455.00 at 5% and thank God, it is such a low figure of interest.	?,822.75	
Taxes for 1963	4,930.73	11,353.48
		$4,846.52 balance

Apt. 3, 468 Princess St.,
Kingston, Ont.

May 2nd, 1963.

Mrs. Kenneth Carter,
Chairman: The Ontario Committee on Taxation,
85 University Ave.,
Toronto 1, Ont.

Dear Mr. Carter:

I know you are a busy man, and that the Chairmanship of the Tax Committee must involve undertaken is a mighty responsible one. You have been called and chosen to the overwhelming task in hand. and I sincerely hope you have the God-given strength, mentally and physically, to do FULL justice to it, and also your committee.

This is a follow up letter to my previous one of November 27th, 1962, wherein I explained my own particular financial circumstances since 1957, when the City of Kingston commenced to place a tax of $750.00 per year on me, on "10 bowling alley lanes" then now part of my taxable business equipment, that are laid in my building at 475-477 Princess Street.

You may recall ingring the irony of the tax situation, when yesterday I received my tax bill for 1963, and found the same was again been raised by $277.77 bringing them to a total of $1,027.77.

I am a widow of 71 years and think God am able to type this letter because before marriage I was a stenographer. So will present here for you a brief statement to show you "there isn't money" but enough to be deducted out of a yearly revenue of $16,200.00 before general maintenance of the building can be taken care of:

Yearly revenue	$16,200.00
Principal of mortgage held by a Yorkshire-in-Law in Toronto; 10 cents for $225. per month, but he elects me now to pay just $50.00 per month.	$3,600.00
Interest of mortgage which now stands at $20,475.00 at 5% and thank God, it is such a low figure of interest.	1,023.75
Taxes for 1963	1,378.73
	14,397.48
	$1,802.52 balance

You will immediately see my urgent need for your judicial care and consideration. Apart from old age pension that started last year, I have absolutely no income apart from the revenue from the above mentioned building, so that out of a balance of $4,846.52 there has to be paid caretaker's wages, heating, electricity, water and any repairs that may arise. Now you can well imagine how much I receive personally out of an investment of $130,000.00.

I profess to be a Christian, and I can truly say that my only stay and sustenance is that "Justice and mercy" will yet prevail. My Faith is firm and steadfast in the known Universal Macrocosm Law (Absolute Reality in Biblical Law for all Creation) opposed to Microcosm Law or man as a little world in himself. That "the mills (millenniums of epicycles of Time) of the Gods grind slowly and they grind exceedingly small," and that you and your Committee, are in my own mind like unto Saint Paul ff Biblical Law, who became 'APPALLED' and felt the prick of conscience when he too examined the "Tax situation" in that day, and found that even then "they robbed the widows and children", and by the word 'they' you will see the depth of thought UNDERNEATH every word of the following precept:

> "For we wrestle not against FLESH AND BLOOD but against PRINCIPALITIES, against POWERS, against RULERS of the darkness of this world, against SPIRITUAL WICKEDNESS IN HIGH PLACES". - Ephesians 6: 12.

I have learned the solidarity of Biblical (Macrocosm) Law by the hard road of 'experience'. Our eldest son was killed while overseas (RCAF) in the year 1942, and ten months after his death our Government asked for the return of some $40.00 which they claimed they had over-paid my husband and myself in 'gratuities'. Then in 1954 when my husband died, the Provincial and Federal Government demanded from me about $8,000.00 in succession duties and his estate was just about $1.000. over the $60,000.00 mark, and the estate consisted of his business and equipment with about $8500.00 in a joint account. AND NOW: when one is nearer to that proverbial "six feet of open ground" than away from it, A Provincial Government resurrects an old antiquated unjust Law about "bowling alley lanes" and has placed upon me a tax of $750.00 per year, which should be placed upon my 'tenant' and not on me the "Landlord".

Surely my own particular tax situation requires and amendment for how is it possible for any principality or power to have the power"to tax a person on something they do not possess"?

May God's guidance and blessing be on you and your Committee throughout your work and considerations.

Very truly yours,

Signature

(Mrs.) Mary J. Keele.

Yours truly yours,

Signature

(Mrs.) Mary J. Veola.